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WITHDRAWN

The Solicitors' Journal

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The Solicitors' Journal

VOL. LXXVI. **Saturday, April 2, 1932.** No. 14

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Current Topics.

The New Judge.

BY THE appointment of Mr. RAYNER GODDARD, K.C., to fill the vacancy in the King's Bench Division created by the retirement of Mr. Justice ROWLATT, general expectations have been realised. No better appointment, we venture to assert, could have been made. Mr. GODDARD comes to the Bench well equipped for the work. He has been a Recorder for fifteen years, successively for Poole, Bath and Portsmouth, and he has acted as Commissioner of Assize, so that he comes to his new duties with considerable judicial experience, while his practice at the Bar has been large and varied. His forensic style has always been quiet but persuasive. Commercial, and more particularly banking, cases provided excellent scope for his great knowledge of these subjects. Quite recently he appeared in a number of banking cases in the Court of Appeal, dealing with banking law, among others, *Lazard Brothers* v. *Midland Bank*, in which the post-revolution status of Russian banks had to be re-investigated, and *E. B. Savory & Co.* v. *Lloyds Bank*, where the system in operation with the defendants' and other banks by which cheques can be paid into one branch to be credited to an account at another branch, and its attendant dangers, were carefully considered. In both, his presentation of the case for the banks was vigorous and clear, and of very great assistance to the court.

Retirement of Mr. Justice Rowlatt.

AFTER twenty years' judicial service Mr. Justice ROWLATT has retired, and thereby the King's Bench Division loses one of its ablest and most expeditious judges. A very learned lawyer, he employed the leisure hours of his early days at the Bar by writing the classic treatise on the law of principal and surety, but very soon thereafter he became one of the busiest of juniors and ere long was appointed to the responsible post of common law Treasury "devil," which made him busier still. That post he held for seven years concurrently for a part of the same period, with the Recordership of Windsor, so that he came to the High Court Bench well equipped for the more important duties which there confronted him. Like the other common law judges he had to take his share in the varied work that falls to them, both in town and on circuit, but from the frequency of his being in charge of the revenue paper the profession came to associate his name almost exclusively with the difficult and not very exhilarating branch of litigation there dealt with. The decision of intricate points of income-tax law appeals little to the man in the street, or indeed, to anyone save litigants striving to escape the meshes of the inspectors of taxes, and the little group of specialists who have "Dowell" at their finger ends, with the consequence that Mr. Justice ROWLATT was much less often in the public eye than many of his judicial brethren. This in no way perturbed the learned judge who has never courted the public gaze and has been content to dispose of his lists quietly and unostentatiously. So identified has he been with the revenue paper that it was eminently fitting that at the conclusion of the term's list the Attorney-General should have offered some happily phrased valedictory remarks, dwelling on the pleasure it had been to all members of the Bar to argue cases in his court where, as he said, the gathering had always partaken more of the character of a family party than of a meeting of opponents. Mr. Justice ROWLATT was obviously gratified with this expression of regard, and we may assure him that he will carry with him in his retirement the good wishes of the whole profession for many years of quiet enjoyment.

Defective Draftsmanship.

ONE OF the last judicial pronouncements of Mr. Justice ROWLATT was to direct specific attention to the defective draftsmanship of a section of the Finance Act, 1922, namely, s. 21, sub-cl. (6), as to which he said that "the draftsman has not observed what he has been writing, and has construed the words in accordance with some ill-defined conception floating in his own mind. Really," continued the learned judge," "this important clause ought not to be allowed to remain in this unscholarly and bewildering form." Knowing nothing of the circumstances out of which the section came to be what it is, we cannot say whether the blame for its imperfections rests on the draftsman or on the Committee of Parliament which presumably examined it without discovering its faulty construction, but it is lamentable that so many of our statutes are marked by ambiguities and other defects which have to be rectified as best they can be by the courts at the cost of private litigants. The legislative machinery is obviously a long way from being perfect, and its output is consequently often faulty. Commercial men would appear to be a degree worse in the drafting of their contracts. Only a few days ago Lord Justice SCRUTTON commented on what he termed the "criminal obscurity" of a contract which he was called upon to construe, and the fact that its real meaning was so hidden induced the court to allow no costs—a dire penalty as all are aware.

The Rights of a Time-expired Convict.

THE ACTION *Bottomley* v. *F. W. Woolworth & Co. Ltd.* (*The Times*, 2nd and 3rd March) was brought by Mr. BOTTOMLEY in respect of certain matter defamatory to himself contained in an American magazine sold in England. The defendants pleaded that they were ignorant of the libellous matter, and HORRIDGE, J., held that, in effect, there was no evidence that their ignorance was due to negligence, a matter on which the finding of the jury, who awarded Mr. BOTTOMLEY £250, was

adverse to them. A point of law, however, on which Mr. BOTTOMLEY and the judge did not see eye to eye arose on the position of a person who has "done time." Mr. BOTTOMLEY is reported elsewhere to have "quoted a case" to the effect that one who has served his sentence is in the same position as he who has received the King's pardon, a proposition to which the judge did not give assent. The case was not mentioned in the other report, but it may be surmised with some confidence that it was *Leyman* v. *Latimer* (1877), 3 Ex. D., 15 and 352. The head note on p. 15 in fact rather supports Mr. BOTTOMLEY's contention than otherwise. The defendants had called the plaintiff a "felon editor," and pleaded that the plaintiff had been convicted of and sentenced for a felony. The plaintiff replied that having served his sentence he became as cleared from the crime and its consequences as if he had received the Queen's pardon under the Great Seal. On demurrer this was held a good reply. The judgment of CLEASBY, B., however, hardly appears to go further than to rule that a person convicted of felony and sentenced does, on the expiration of his sentence, cease to be a felon like one who holds the King's pardon, and therefore must not be so called. A true statement that a person has formerly been convicted of a particular offence cannot, of course, give rise to damages in a civil action. Criminal proceedings might lie if such a statement, though true, was made wantonly, in circumstances which did not justify assertion so provocative. Anyone released after duly serving either a sentence of penal servitude or imprisonment is no doubt in the usual case in the most deplorable situation, and suggestions that he is minded to commit the same or any other class of offence, unless amply justified by evidence, merit severe damages against those who utter them. There is a distinction, however, between "this is a soiled dove" and "this was once a soiled dove." The past can be lived down but not expunged, for, in Mr. KIPLING's language, "though you mount and continue the race, the hoofslides are scarred o'er the course."

Innocent Publication.

THE POINT on which the case turned was not whether the matter in respect of which the plaintiff made complaint was libellous—that was practically admitted—but whether the defendants, whose plea that they were ignorant of the libel was accepted by the jury, were at fault in disseminating it. The old law, that the publisher of a libel was liable, not only if ignorant of the libel through his own carelessness, but if his ignorance was not due to want of care, as exemplified by such authorities as *R.* v. *Walter* (1799), 3 Esp. 21, and *Watts* v. *Fraser* (1835), C. & P. 369, was so harsh that it was, in effect, modified in *Emmens* v. *Pottle* (1885), 16 Q.B.D. 354. In that case the Court of Appeal, avoiding discussion of the cases cited by the plaintiff and quoting no others, decided in favour of the defendants, who, as newsvendors, had sold the papers containing the libel. Practically they ruled that it was not reasonable to expect distributors and retailers of newspapers to read through all of them every day lest one should contain a libel. This has been followed since to cover book distributors: see *Weldon* v. *The Times Company* (1911), 28 T.L.R. 143, where COZENS-HARDY, M.R., suggested that the publishers of "Farwell on Powers" were not bound to read through it to see whether the learned author (FARWELL, L.J., sitting on the bench beside him) had libelled either himself, the Master of the Rolls, or FLETCHER MOULTON, L.J., the third judge. In *Vizetelly* v. *Mudie* [1900] 2 Q.B. 170, the same principle was laid down, but the plaintiff obtained his judgment on evidence of want of care. The difficulty of reconciling *Emmens* v. *Pottle* with the previous law was pointed out by ROMER, L.J., see pp. 179 and 180. In the present case it was proved that WOOLWORTHS handled American magazines by the thousand. In giving damages the jury expressed an opinion that the absence of examination of an occasional test specimen of each magazine handled was evidence of negligence, but HORRIDGE, J., did not agree with them. The point is arguable, and, perhaps, a higher court may have to pronounce on it.

Game Laws Amendment.

AT LONG last a determined effort is to be made to secure the amendment and consolidation of the Game Laws. A circular letter sent to the Press by the British Field Sports Society, which has amongst its prominent supporters an imposing list of peers, landowners, Members of Parliament, and other famous people, announces the appointment of a committee for the express purpose of pressing forward the question of the amendment and consolidation of Game Laws. There is no doubt that this subject has been waiting attention far too long, and the many anomalies arising out of the administration of the complex series of statutes at present in force dating back for more than one hundred years afford abundant material for an effective case to be presented. There should be no difficulty in codifying all these statutes into a perfectly simple and accessible form. Much that is now dealt with under the Game Laws which were enacted at a time when to shoot a pheasant was regarded as being almost as serious a matter as to shoot a man should be dealt with under the Larceny Acts. As regards poaching, much simplification of the law is needed here, and this could be effected by leaving to the ordinary criminal law the acts of violence which are at present mixed up with trespass. We think it may be found necessary before long to enact some special legislation in regard to motor bandits. In that case the armed poacher might be provided for in the same statute. There is, in fact, a considerable amount of poaching carried out by armed bandits in motor cars and the raiding of poultry farms by the same class of criminal is becoming a branch of activity. Altogether the amendment and consolidation of the laws relating to game is a matter deserving of very careful consideration.

Slaughter of Animals.

THE SLAUGHTER of Animals Bill now before Parliament, if passed into law, will put an end once and for all to the anomalous state of affairs which has been existing for some years past in regard to the humane slaughter of animals. That there is every prospect of the Bill becoming law demands of little doubt. It is a non-party measure backed by representative members belonging to each of the four political parties. Some years ago the Ministry of Health published model bye-laws with regard to the use of humane appliances for the slaughter of animals, and these bye-laws have been adopted by a certain number of local authorities with results which have proved very satisfactory. The Bill now before Parliament incorporates appropriate portions of these model bye-laws and applies them to the whole country. The object of the Bill is to ensure that all animals except swine slaughtered in slaughter-houses and knackers' yards in England, whether for human food or otherwise, shall be humanely killed. It is provided that all slaughtermen shall be licensed so that only competent persons can be employed, and it provides for the inspection of slaughter-houses not only by the police but by inspectors of local authorities and also by officers of societies for the protection of animals who are authorised by the Minister of Health to have access to such places. The penalties for breach of the Act are severe and include a fine of £20 for a second offence, after which the same fine may be repeated, plus imprisonment not exceeding sixty days. There is also a provision which will be welcomed (in view of the shocking disclosures that have appeared from time to time in the newspapers) by which the wholesale slaughter of animals affected by foot and mouth disease is to be carried out by officers of or persons employed by the Minister of Agriculture using mechanically-operated instruments approved by the Minister. Proper provision is, of course, made for the slaughter of animals by Jews and Mohammedans in accordance with their religious beliefs.

The Future of the Rent Restrictions Acts.

III.

By W. E. WILKINSON, LL.D. (Lond.).

13. *Possession.*

The present law as to the circumstances in which an owner is entitled to apply for an order for possession of a controlled dwelling-house is contained in s. 4 of the Act of 1923 (which replaces s. 5 of the Act of 1920) as modified by the Prevention of Eviction Act, 1924.

The Committee state that they received strong evidence from many quarters in regard to the difficulty of obtaining possession under the existing law. It was urged that the grounds on which possession can be claimed and the definition of alternative accommodation are too narrow.

The most usual ground on which an application is made for an order for possession is that the landlord requires the house as a dwelling-house for himself, or for his son or daughter over eighteen years of age, or for a person *bonâ fide* living with him or for some person employed or to be employed by him. Before granting an order for possession on such ground, however, the court must, except in certain cases specified in s. 4 of the Act of 1923, be satisfied that there is alternative accommodation available for the tenant.

The question whether there was "alternative accommodation" for the tenant was first introduced by the Increase of Rent, etc. (Amendment) Act, 1919. Under the provisions of s. 1 (1) (*c*) of that Act, however, although the existence of alternative accommodation was an important and relevant matter to be taken into consideration, the court was not precluded from making an order for possession in a case where there was no affirmative evidence of alternative accommodation, if under all the circumstances it appeared reasonable so to do (*Smith* v. *Bridgen* (1920), 64 Sol. J. 376).

Under the Act of 1920, however, proof of the existence of alternative accommodation was, except in certain special circumstances, made a condition precedent to the making of an order for possession under s. 5 (1) (*d*) of that Act. The requirement of s. 5 (1) (*d*) of that Act, however, that alternative accommodation must be "reasonably equivalent as regards rent and suitability in all respects" was so exceedingly stringent that alternative accommodation was almost impossible to obtain.

Under s. 4 of the Act of 1923 the requirements as to the nature of alternative accommodation were somewhat modified. "Alternative accommodation" now means accommodation which is (1) reasonably suitable (*a*) to the means of the tenant, and (*b*) to the needs of the tenant and his family as regards (i) extent, (ii) character, and (iii) proximity to place of work, and (2) which consists either (*a*) of a dwelling-house to which the principal Act applies, or (*b*) of premises to be let as a separate dwelling on terms which will afford to the tenant security of tenure reasonably equivalent to the security afforded by the principal Act in the case of a dwelling-house to which the Act applies.

As the Committee point out, the most difficult condition in the definition to satisfy is that the alternative accommodation should afford reasonably similar security of tenure to that of a controlled house. "Owing to the fact that in nearly every instance a vacant house has been automatically decontrolled under the provisions of the Act of 1923, and has consequently not been normally available as alternative accommodation within the definition, the supply of alternative accommodation complying with the definition has been almost non-existent." "If," says the Committee, "our recommendation that there shall be no further decontrol of Class C houses by possession is adopted, so that such houses although vacant remain controlled, any new tenant will have the benefit of the controlled rent and of the security of tenure under the Acts: and so it will be considerably easier for landlords to show the existence of alternative accommodation in this class of house."

The fact that there will be no further decontrol of Class C houses is the "chief reason" why the Committee do not recommend any substantial relaxation of the definition. At the same time the Committee think that the definition ought to be extended to include a house provided by the local authority, and, if the conditions as to security of tenure are satisfied (e.g. by an arrangement by the landlord of the house which is the alternative accommodation), a house which, although not actually provided by the local authority, is certified by that authority to be similar to the houses so provided in accommodation and rent.

But what of houses in Class B? If houses in this class are to remain subject to the decontrolling provisions of the Act of 1923, and so become decontrolled whenever a landlord comes into possession, the difficulty of obtaining alternative accommodation complying with the definition in the case of houses of this class will remain, except in so far as it is modified by the proposal as to houses provided or certified by the local authority.

As the law now stands, the court must be satisfied of the existence of alternative accommodation at the time of making an order or giving judgment for possession (*Nevile* v. *Hardy* [1921] 1 Ch. 404). As this requirement has sometimes led to hardship, the Committee think that the court should be able to take into account accommodation which it is satisfied would be available when any order for possession becomes effective.

The Committee point out that much of the complexity of the present law is due to the fact that, broadly speaking, it regards not merely the question whether alternative accommodation is available, but also the reason why the landlord wants possession of his own house (see the Act of 1923, s. 4). If there is to be a list of such reasons, as at present, then the Committee think that it certainly ought to be extended so as to include, for example, the carrying out of desirable housing, industrial or commercial developments. The Committee do not, however, consider the extension of the present list to be the proper method of dealing with the problem. In their view Parliament should not concern itself with the reason why the landlord wants his own house, if it is sure that the interests of the tenant are secured by providing that the landlord must satisfy the court that alternative accommodation for the tenant is available, and, as in all such cases, that it is reasonable that the tenant should move.

The Committee, therefore, recommend that the law should be simplified so as to provide that whenever alternative accommodation is available, the landlord shall be entitled to apply for possession, retaining, of course, the discretion of the court to consider the general reasonableness of the application, having regard to the circumstances both of the landlord and of the tenant. This recommendation can, of course, be intended to apply only to cases where it is now necessary for the landlord to prove the existence of alternative accommodation, i.e., cases (*d*) and (*e*) of s. 4 of the Act of 1923. It would, therefore, appear that it will be necessary to retain some such list of reasons as those given under heads (*a*), (*b*), (*c*), (*f*), (*g*), (*h*) and (*i*) of s. 4 of the Act of 1923.

As we have seen, when an owner is claiming possession for himself or for his son or daughter over eighteen years of age, it is usually necessary for him to show that alternative accommodation is available for the tenant. Under the Prevention of Eviction Act, 1924, however, the existence of alternative accommodation need not be shown where the landlord purchased the house on or before the 5th May, 1924, if the court is satisfied that greater hardship would be caused by refusing the order than by granting it. The Committee think that the benefit of this Act might now be extended to those who have bought houses for their own occupation since 1924, and recommend that the date of their Report (11th July,

1931) might now be substituted for the 5th May, 1924, in s. 1 of that Act.

The recommendations of the Committee as to alternative accommodation are summarised as follows :—

(*a*) The definition of alternative accommodation should be extended so as to include—

(i) A house provided by the local authority.

(ii) If the conditions as to security of tenure are satisfied, a house which, although not actually provided by the local authority, is certified by the authority to be similar to the houses so provided in accommodation and rent.

(iii) Accommodation which the court is satisfied will be available when any order for possession becomes effective.

(*b*) In cases where the local authority are willing to undertake the provision of new alternative accommodation, a certificate from the authority undertaking to make this provision should be sufficient evidence that alternative accommodation will be available.

(*c*) The law should be simplified so as to provide that, wherever alternative accommodation is available, the landlord shall be entitled to apply for possession, the discretion of the court being retained to consider the general reasonableness of the application having regard to the circumstances both of the landlord and of the tenant.

14. *Sub-letting by Statutory Tenants.*

In the absence of an express prohibition in his original agreement (if any), the statutory tenant has the right to sub-let part of the house without obtaining the landlord's consent : *Campbell* v. *Lill* (1926), 135 L.T. 26 ; *Roe* v. *Russell* [1928] 2 K.B. 117. Sub-letting of the whole house without the landlord's consent, however, enables the landlord to claim possession (Act of 1923, s. 4), and this appears to be the case where by making two or three partial sub-lettings, the tenant in effect sub-lets the whole house : see *Roe* v. *Russell*, *supra*.

Where a tenant of an unfurnished house has sub-let the premises furnished, this takes the premises out of the Act (Act of 1920, s. 12 (2) (i) ; *Prout* v. *Hunter* [1924] 2 K.B. 736). And where a statutory tenant sub-lets part of a house furnished, the part sub-let is taken out of the Act and the landlord is entitled to possession of the rooms so sub-let : *Fordree* v. *Barrell* [1931] 2 K.B. 257.

After examining various suggestions, the Committee make the following recommendations :—

(1) In case of extortionate charging by a statutory tenant, the landlord should have the right to apply for possession ;

(2) Statutory tenants should be required to notify landlords if they are sub-letting. The Committee think that, " from a psychological point of view," much good might result from this. Such a provision would, of course, take the place of s. 7 (2) of the Act of 1923, which provides that a tenant who has sub-let must, on request, supply the landlord with full particulars of the sub-letting.

(3) In certain cases there should be a penalty for extortionate charges to sub-tenants.

15. *Furnished Lettings.*

The Acts have, generally speaking, no application to furnished lettings. By s. 9 of the Act of 1920, however, provision is made for the limitation of the rent of houses let furnished, and by s. 10 of that Act a penalty is imposed for excessive charges for furnished lettings.

The Committee state that they have received a certain amount of evidence of profiteering in the letting of furnished rooms. " The furnished rooms for which excessive rents are demanded may be in controlled houses or decontrolled houses or new houses ; the question of control or decontrol apparently has little to do with it." The Committee are unable to recommend the proposal made to them that local authorities should be empowered to apply to the County Court to fix the rent of furnished rooms. They think, however, that the position, as regards furnished rooms in controlled houses may be considerably eased by the recent decision of the Court of Appeal in the case of *Fordree* v. *Barrell*, *supra*.

16. *Mortgages.*

The restrictions imposed by s. 7 of the Act of 1920 on the calling in of mortgages on houses to which the Acts apply often cause difficulties, more particularly in the realisation of estates.

If, in the case of a mortgage of a leasehold interest the mortgagee satisfies the court that his security is seriously diminishing in value or is otherwise in jeopardy, and that for that reason it is reasonable that the mortgage should be called in and enforced, the court may authorise the mortgagee to call in and enforce the same : Act of 1920, s. 7 (ii). There is, however, no general power to authorise the calling in of a mortgage where the mortgagee satisfies the court that his security is seriously diminishing in value or is otherwise in jeopardy or that for some special reasons, e.g., the delay in winding up an estate, hardship is being caused by the inability to call in the mortgage. The last Committee (the Onslow Committee, whose report preceded the Act of 1923) thought that the court might be empowered in such cases to grant an order authorising the mortgagee to call in and enforce the mortgage, subject to such conditions, e.g., as to payment of the principal by instalments or otherwise, as the court might think fit. No provisions to the effect, however, appear in the Act of 1923.

The Committee whose report we are considering state that the evidence has been conflicting on the question whether the control of mortgages should continue as long as the control of rents. The problem is, of course, a difficult one. Although the restrictions on the calling in of mortgages undoubtedly cause difficulty in many cases, it must be remembered that, if the restrictions were removed, mortgagors might experience difficulty in re-borrowing at a reasonable rate of interest. The Committee " share the view of the witnesses who urged adherence to the policy hitherto followed, that those who borrowed on a free security should not be made liable to be compelled to re-borrow on a controlled security for the purpose of repaying the loan."

The Committee recommend (1) that mortgages should remain controlled so long as the mortgaged properties are controlled, and (2) that the provisions of the Acts relating to mortgages should remain in force for a further six months after the date for decontrol of houses in Class A.

If the recommendation that Class C houses shall no longer be subject to decontrol is adopted by Parliament, the realisation of securities on such houses may thus be indefinitely postponed.

It might be well if the new Act dealt with the question whether, when a house becomes decontrolled by reason of the landlord's obtaining possession, a mortgagee can enforce his security, or whether, in consequence of the provisions of s. 12 (6) of the Act of 1920, the mortgage still remains subject to the Act.

17. *Local Advisory Committees.*

In the view of the committee much of the difficulty in regard to the enforcement of the existing law is due to ignorance, and they, therefore, recommend that local authorities should be empowered to set up advisory committees for the purpose of giving advice on questions under the Acts.

18. *Rating Questions.*

It is provided by s. 12 (9) of the Act of 1920 that for the purposes of rating, the gross value of any house to which the Act would have applied if it had been erected or reconstructed

before the 3rd August, 1914, and let at that date, shall not exceed :—

(*a*) If the house forms part of a housing scheme to which s. 7 of the Housing, Town Planning, etc., Act, 1919, or the Housing, Town Planning, etc. (Scotland) Act, 1919, applies, the rent (exclusive of rates) charged by the local authority in respect of that house ; and

(*b*) In any other case the rent (exclusive of rates) which would have been charged by the local authority in respect of a similar house forming part of such a scheme as aforesaid.

The object of these provisions was to secure that there should be no inequality as between the assessment of new houses and that of existing houses of the same kind in the same district, so that a house erected after or in course of erection on the 2nd April, 1919, was to be treated as if its rateable value was that of a similar house erected before the 3rd August, 1914.

Since 1920 the Rating and Valuation Act, 1930, and subsequent Rating Acts have been passed with the object of securing uniformity of valuation between all classes of hereditaments. In view of the provisions of these later Acts, the rating provisions of s. 12 (9) of the Act of 1920 are no longer necessary, and the Committee accordingly recommend that such provisions should be repealed in their application to England and Wales. In view of the different conditions existing in Scotland, the recommendation as to the repeal of s. 12 (9) does not extend to Scotland.

Where a landlord agrees to pay the rates and is allowed a commission on the amount thereof, he is entitled to increase the rent only by the amount of the increase in the net amount payable by him after deducting commission, and not by the amount of any increase in the actual amount of the rates (*Nicholson* v. *Jackson* (1921), 65 Sol. J. 713). The tenant thus obtains the benefit of any compounding allowance.

The Committee think that the law as settled by the decision in *Nicholson* v. *Jackson* should be altered, so that any compounding allowance should enure to the benefit of the landlord. In view, however, of the difficulty which would be experienced in many cases in making the slight adjustment of the rent which such an alteration in the law would necessitate, the Committee think that the best course in all the circumstances is to let the law stand as it is at present.

19. *Consolidation of the Acts.*

The recommendation of the Committee that the Acts should be consolidated at the earliest convenient opportunity is a welcome one. But if this is done, it is to be hoped that Parliament will also adopt the further suggestion that "the language of the Acts should be altered as little as possible."

(*Concluded.*)

The Agricultural Tenant's Right to Compensation.

Despite all that has been written about the right of the tenant of an agricultural holding to obtain compensation under various headings, there still arise problems which vex even the legal mind—to say nothing of the lay bucolic mind to which the interpretation of statutes is a perfectly hopeless enterprise. It is not necessary to proceed very far through the Agricultural Holdings Act, 1923, before problems begin to present themselves. Here is one arising out of the first section. That section begins by setting forth the right of a tenant on quitting. He is to have, at the hands of his landlord, such sum as represents the value to an incoming tenant of any improvement he has made upon the holding which comes within the ambit of the First Schedule to the Act. Certain benefits which he has received from the landlord are to be taken into account, and then we are told that—

"Nothing in this section shall prejudice the right of a tenant to claim any compensation to which he may be entitled under custom, agreement, or otherwise, in lieu of any compensation provided by this section."

What precisely does that mean ? Originally, under the old Act of 1883 the tenant could not claim under custom in respect of anything provided for in the Act, but he could disregard the statute altogether and made a claim under his agreement only if he chose to do so. Now, apparently, he can claim either under the Act or under his agreement or under custom or "otherwise." Precisely what is meant by the word "otherwise" is not apparent. But does the sub-section quoted above mean that he may ignore the Act and claim under his agreement, or (if he has no written agreement) under the custom of the country ?

It should be mentioned that the sub-section we are considering was embodied in the Agricultural Holdings Act, 1900, from which it was carried forward. In the case of *Smith* v. *Duke of Devonshire* (1906), 22 T.L.R. 619, this very question arose, but only to a partial extent. There it was held that a market-gardening tenant was entitled to part compensation under statute and to the remainder under his agreement ; and the view now generally held seems to be that expressed in "Spencer" (A.H. Act, 1923, 8th ed., p. 25) that "these various methods of obtaining compensation are mutually exclusive as to any particular improvement but may be made use of side by side as regards different improvements."

Supposing, however, there be a written contract of tenancy in which there is a covenant as to a particular subject for compensation, but the tenant finds that it would be more to his benefit to have the compensation for that subject assessed according to the custom of the country—which is to prevail ? The ancient case of *Wigglesworth* v. *Dallison* (1779), 1 Doug. 201, decided that custom prevails unless there is a covenant inconsistent with it. That would suggest that where there is an agreement covering certain points the agreement would prevail over all else ; but here it would appear that it is not so if we are to accept the view that a tenant may claim one item under his agreement, another under custom, and a third under the Act ! Yet such is the view also accepted by Hanbury Aggs (the learned author of "Jackson," 7th ed., p. 7), who says :

"Of course, these various methods of obtaining compensation are mutually exclusive in respect to any particular improvement. He could not, for example, claim compensation for the residual manurial value of purchased feeding stuffs under the Act and then also claim under an agreement or custom. At the same time, these various methods of obtaining compensation may be utilised simultaneously as regards different improvements, and in point of fact it is not uncommon for a tenant to claim in one and the same arbitration for improvements his right to which depends upon both the Act, custom, and his agreement."

That may well be—indeed, there must be many items in an agricultural compensation claim which are covered by all three ; but the point that never seems to have come up for definite settlement by the courts is that which arises where an agreement specifically provides that in respect of some particular item in lieu of the compensation provided by the Act a certain sum shall be paid or a sum based upon some special method of calculation and the tenant ignoring the agreement claims to have the item assessed under local custom. The statute says that he is to be free to claim under custom, agreement, or otherwise *in lieu of the Act*. Can he then ignore his agreement and claim under custom ? The point seems at least open to doubt. He may choose to pursue his claim under his agreement instead of under the Act ; but where the Act is silent and his agreement speaks, can he repudiate the agreement in favour of custom ?

Company Law and Practice.

CXXIII.

ACCOUNTS.—VII.

In discussing at some length over the last six weeks the question of accounts, I have so far ignored, and deliberately ignored, the relations between holding companies and subsidiary companies. For a proper understanding of the law relating to accounts of limited companies, it is, however, necessary to have a working knowledge of the provisions relating to accounts which the law has seen fit to introduce for application where one company is virtually in control of another.

How does the Act define a subsidiary company? If a company holds, at the time when the accounts of the holding company are made up, more than 50 per cent. of the issued share capital of another company (whether a company within the meaning of the Act or not) or shares sufficient to give it more than 50 per cent. of the voting power, then that other company is a "subsidiary company" within the meaning of the Act (s. 127 (1)). It is immaterial for this purpose whether the shares are held directly or through a nominee. The same result follows where a company has power (not being a power vested in it by virtue only of the provisions of a debenture trust deed or by virtue of shares issued to it for the purpose in pursuance of those provisions) directly or indirectly to appoint the majority of the directors of another company. The omissions in the provision in parenthesis seem somewhat surprising: thus, why should a power of appointing directors vested in a company (*a*) under a single debenture, or (*b*) under an ordinary fixed charge, bring into operation the provisions as to subsidiaries, when a power in a trust deed does not? There seems to be no logical distinction between powers which arise in this way, and if, as would appear likely, the exception has been made in the section so as to avoid the placing of an unnecessary burden upon secured creditors who, by way of further security, ensure to themselves the management of the property over which they have taken security, why should the secured creditor entitled to the benefit of a trust deed escape the necessity of making certain disclosures, and a creditor who has his security in a slightly different form, be within the Act? It may be said that the illustrations I have put are not common occurrences in practice, and, no doubt this is so, but they do occur, and there seems no justification for excluding them from the benefit of the Act; however, one does not expect to find a matter of this sort logically treated by the legislature, so there is no occasion for disappointment.

Logical or not, we have before us the statutory definition of a subsidiary company; now let us see what is the effect of the existence of the relationship on the accounts of companies. First of all, it may be borne in mind that, so far as the subsidiary is concerned, its accounts are not affected: it is only the other party to the relationship which has to watch its step. There are two sections material: ss. 125 and 126. The first of these two provides that, where any of the assets of a company consist of shares in, or amounts owing from, a subsidiary company or companies, the aggregate amount of those assets, distinguishing shares and indebtedness, must be set out in that company's balance sheet separately from all its other assets. Any form of indebtedness must appear, whether it arises by reason of a loan, for goods supplied, or in any other way; and whether secured or not—there is no need to show whether or no there is security, as there is in the case of the company which has given the security (s. 124 (3)).

When the boot is on the other leg, and a company owes money to a subsidiary, whether by way of loan or otherwise, the company must show in its balance sheet the aggregate amount owed, separately from all its other liabilities (s. 125). In such a case, the provisions of s. 124 (3) as to the disclosure of any security given, will operate. Thus, in either of these cases, where money is owed by, or to, the subsidiary, the parent company cannot cover up the transactions under the "sundry creditors" or "sundry debtors" heading in the balance sheet—the members of the parent company are entitled to know the state of affairs as between the parent and the subsidiary; this was not so under the old law, and the absence of such provisions led to many abuses which have now been checked.

Section 126 (1) does not concern every case where the relationship exists, but only those where the parent holds shares in the subsidiary. It will be remembered that certain powers of appointing directors cause the relationship to arise, without the necessity of any shareholding; s. 126 (1) applies to any case where the parent holds shares in a subsidiary, whether or no it is that shareholding which causes the relationship to arise: so that its provisions apply where the parent has a shareholding of less than 50 per cent., or conferring less than 50 per cent. of the voting power, if the company whose shares are so held is otherwise a subsidiary. This sub-section provides that, where shares are so held, there must be annexed to the balance sheet of the holding company a statement, signed by the persons who have signed the balance sheet, stating how the profits and losses of the subsidiary (or, if there is more than one whose shares are so held, the aggregate profits and losses of those companies) have, so far as they concern the holding company, been dealt with in, or for the purposes of, and the accounts of the holding company. In particular it must be shown how, and to what extent (*a*) provision has been made for the losses of a subsidiary, either in the subsidiary's accounts, or in those of the holding company, or in both; (*b*) losses of a subsidiary have been taken into account in arriving at the profit or loss of the holding company; but our shy men of business are, in some measure, protected from their bogey of disclosure by the provision that they need not specify in that statement the actual amount of the profits or losses of any subsidiary, or the actual amount of any profits or losses dealt with in any particular manner. Disclosure of the profits or losses of a subsidiary would certainly be going farther than was warranted, unless the holding company held the whole of the issued capital of the subsidiary, but there is no good reason for not compelling the disclosure of the total received from the subsidiary; the balance sheet shows what may be called the capital relation between the two, so there should be some method of judging the income relation, which is not, under the present provisions, available. If the directors of the holding company cannot obtain the information necessary for the compilation of the statement above referred to, there must be given, and annexed to the balance sheet, in place of such statement, a report, similarly signed, as to the non-availability of the information; it is not easy to appreciate why the controlling influence should not be able to obtain the necessary information, in normal circumstances, but it is perhaps as well that provision should be made for such an eventuality.

If the auditors' report of the subsidiary is not an unqualified one, the statement which I have referred to above must, in addition to its other contents, contain particulars of the manner in which the report is so qualified (s. 126 (2)); while s. 126 (3) explains that profits or losses of a subsidiary must, for the purposes of the section, be taken to mean profits or losses shown in the subsidiary's accounts, made up to a date within the period to which the holding company's accounts relate, or, if none such are available, those in the last previous accounts which became available during that period.

(*To be continued.*)

THE SPRING ASSIZES.

The following days and places have been fixed for the Spring Assizes:—

Northern Circuit. (Charles, J., and Humphreys, J.), 5th April, at Liverpool; 16th April, at Manchester.

A Conveyancer's Diary.

Infants' Property.

I have recently had to consider some questions with regard to infants' property, especially with reference to s. 51 (3) of the A.E.A., 1925, and there certainly are difficulties which have not been removed since I touched upon this subject last June. There are at least two questions which arise upon s. 51 (3) which seem to call for a decision one way or the other.

The sub-section reads as follows :—

" Where an infant dies after the commencement of this Act without having been married and independently of this sub-section he would, at his death, have been equitably entitled under a settlement (including a will) to a vested estate in fee simple or absolute interest in freehold land or in any property settled to devolve therewith or as freehold land, such infant shall be deemed to have had an entailed interest and the settlement shall be construed accordingly."

The first question is whether this sub-section applies to a case where an infant is entitled under an intestacy occurring before 1926.

Now, the word " settlement " has the same meaning in the A.E.A., 1925, as in the S.L.A., 1925 (A.E.A., 1925, s. 55 (1) (xxiv)), and under s. 117 (1) (xxiv) of the S.L.A. " Settlement " includes " a settlement which is deemed to have been made by any person or to be subsisting for the purposes of this Act." The definitions in both Acts are subject to the qualification " unless the context otherwise requires."

Under s. 1 (1) (ii) (*d*) of the S.L.A. any instrument—under or by virtue of which land stands for the time being limited —in trust for any person in possession " being an infant for an estate in fee simple or for a term of years absolute " creates or is a settlement for the purposes of the Act ; and sub-s. (2) of the same section provides that—

" Where an infant is beneficially entitled to land for an estate in fee simple or for a term of years absolute and by reason of an intestacy or otherwise there is no instrument under which the interest of the infant arises or is acquired, a settlement shall be deemed to have been made by the intestate or by the person whose interest the infant has acquired."

It follows that, unless the context otherwise requires, the word " settlement " in s. 51 (3) of the A.E.A. includes a settlement deemed to have been made by an intestate whose heir-at-law succeeded to his land before 1926, and the heir died an infant on or after the 1st January, 1926, without having been married.

If s. 51 (3) of the A.E.A. does apply to a settlement deemed to have been made under s. 1 (2) of the S.L.A., some rather curious results would appear to follow.

Thus, A dies before 1926 intestate, leaving B his heir-at-law. B dies after 1925 an infant and unmarried.

The land having become settled land on the 1st January, 1926, the legal estate is duly vested in the trustees of the settlement as statutory owners, and the estate of B becomes an equitable estate in fee simple.

Then B dies an infant and unmarried.

Applying s. 51 (3) the fee simple estate of B is to be deemed to have been an entailed interest. The result of that would seem to be that the equitable reversion in fee simple is to be deemed to have remained in the settlor A. A having died before 1926 that equitable reversion passed to his heir-at-law B and that in turn would be deemed to have been an entailed interest, and so on *ad infinitum*.

Again if A devised and bequeathed all his property, including land held in fee simple to B, an infant, and died before 1926, leaving B his heir-at-law, B dies after 1925 an infant and unmarried. Here there is indoubtedly a settlement within s. 51 (3), namely, the will. Construing the will as though the estate of B in the land had been an entailed interest, the reversion in fee simple remained in A, but passed to B as his heir-at-law. If the sub-section applies to an intestacy, the same result would follow.

In neither case do I see how we could come at the person entitled to the fee simple.

We must therefore look to see whether there is any context in s. 51 (3) which would negative a meaning being placed upon the word " settlement " as there used which would lead to such absurd results.

I think that such a context is to be found in the use of the words " including a will " after settlement. That seems to point to " settlement " being confined to an instrument. Then the sub-section says " and the settlement shall be construed accordingly," which plainly indicates that " settlement " means a document which can be construed. A settlement which is deemed to have been made but does not exist as a document is not capable of construction.

I think, therefore, that the context does require that " settlement " in s. 51 (3) shall not be read as including a settlement which is deemed to have been made under s. 1 (2) of the S.L.A.

It is not very satisfactory to have to rely on context, and it is unfortunate that the sub-section does not make it plain that it is not to apply to a case of intestacy.

Perhaps I may add that the actual case which I had to consider was one where a married woman died intestate before 1926, seised in fee simple of land, and leaving a husband and an only child (a daughter, who was an infant) surviving her. Upon the commencement of the L.P.A., 1925, the legal estate in fee simple vested in the husband (who was tenant by the curtesy) under 1st Sched., Pt. II, paras. 3, 5 and 6 (*c*) —the settlement under which the husband was the tenant for life being a settlement deemed to have been made by the wife (S.L.A., 1925, s. 20 (3)). The daughter died after 1925, an infant, and without having been married. There had been no vesting deed. The question was, whether the husband could make a good title to convey the land in fee simple to a purchaser. I thought that he could upon obtaining a grant of letters of administration of the daughter's estate, and that no vesting deed was required.

The next question is whether the expression " vested estate in fee simple " used in s. 51 (3) is intended to mean only a vested estate in possession, or whether it includes a vested estate in remainder.

In terms the sub-section does apply to vested estates in remainder as well as to those in possession, but the same may be said of s. 1 (2) of the S.L.A., 1925, and it seems clear that the latter is confined to estates in possession because it seems to refer to settlements within s. 1 (1) (ii) (*d*). Is s. 51 (3) of the A.E.A. similarly restricted ?

The question is, of course, of considerable importance.

It is difficult to see why the expression " vested estate in fee simple " does not include an estate in remainder. There are obvious reasons why sub-s. (2) of s. 1 of the S.L.A. should be confined to estates in possession, but those reasons do not obtain in the case of s. 51 (3) of the A.E.A. I cannot find any context which so restricts the meaning of the words used, and it seems to me that vested estates in remainder are included in the operation of the sub-section.

It may, however, well be doubted whether that was intended. The general policy of the 1925 legislation with regard to infants' property does not seem to point to such a construction.

Landlord and Tenant Notebook.

Options and New Leases,

Ever since Lord Ellenborough exhaustively surveyed the position in *Iggulden* v. *May* (1804), 7 Ea. 237, delicate handling has been essential when advising whether an option or agreement for a new lease on the same terms as the old one calls for a repetition of the option itself. Before

the L.P.A., courts always leaned against perpetual renewal (see *Baynham* v. *Guy's Hospital* (1796), 3 Ves. 295), and this may have had something to do with the decision, which disposed of the idea that if a lease containing an option had been in fact twice extended, the option must be taken to have been included. But the substantial ground on which the judgment proceeded was that the whole of the instrument must be regarded in order to ascertain the intention of the parties; a well-known canon of construction, but not always easy to apply.

And the difficulty was aptly illustrated by two cases, decided within a few months of each other a few years ago: *Sherwood* v. *Tucker* [1924] 2 Ch. 440, C.A., and *Batchelor* v. *Murphy* [1925] Ch. 220, C.A. In the one, a tenant was held not entitled to exercise an option to purchase which had been agreed to in his original tenancy agreement; in the other, the grantee of a lease, the terms of which were to be those of another lease, surrendered for the occasion, was held to be entitled to have a similar option included. And in each case the Court of Appeal reversed the decision of the court of first instance!

The facts of *Sherwood* v. *Tucker* were very simple. A three years' agreement, commencing Christmas, 1914, had given the plaintiff the right "to purchase the said house and premises during the three years hereby provided for, for the sum of £700 sterling." In June, 1917, and again in September, 1920, the parties had signed endorsements extending "this lease" to Christmas, 1920, and Christmas, 1923 respectively. Soon after the second endorsement the plaintiff purported to exercise the option. The defendant maintained that the option had gone. The decision in his favour by the Court of Appeal rests largely on the construction of the word "lease." True, it was a word which lawyers would not have used when dealing with a tenancy agreement; but that made it all the more clear that what the parties were contemplating was the demise and not the contract, and this construction was consistent with full interpretation and adequate explanation of the words used. One judgment points out that a "lease" in the sense of a document cannot be "extended." It is, perhaps, also important to note that one of the judgments referred to possible change in the value of the freehold as an indication that the defendant had had no intention of repeating the grant of the option.

Batchelor v. *Murphy* was even less easy to deal with, and in the Court of Appeal one dissenting judgment was delivered. A term of 10½ years had been granted to H.W.C. in 1913. The lease contained a covenant against alienation, and also an option to purchase on giving three months' notice. In May, 1915, the lessor died. In November the tenant approached his executor, the plaintiff in the action, and introduced the defendants with a view to their taking his place. Negotiations resulted in a surrender by the tenant and an agreement by the plaintiff to grant the defendants a new lease for the unexpired term of eight years and six months, on the same terms and conditions *in all respects* as the lease of 17th October, 1913, with the exception of the rent (which was reduced). The originating summons taken out by the plaintiff asked for a decision as to whether this new grant was to repeat the option. It will be readily appreciated that there was much to be said on both sides. But for the words "in all respects," it would certainly look as if the demise only was what was intended. The majority came to the conclusion that the case was distinguishable from *Sherwood* v. *Tucker*, and that in this agreement the word "lease" indicated the document, and not the contract of tenancy. Mention was made of the fact that if the residue of the original term had been assigned in the ordinary way, there would have been no doubt as to the rights of the parties. But the real test in these cases appears to involve two questions: (1) what can the words mean, and (2) what did the parties mean; the solution of the problem being obtained by eliminating any answers to the first question which do not agree with the answer to the second question.

Our County Court Letter.

GAMEKEEPERS AND DOGS.

A case tried by His Honour Judge Eustace Hills at Kendal County Court serves to illustrate the legal position of a gamekeeper and his employer or employers when a dog is shot by the gamekeeper in a game preserve. The plaintiff was a greengrocer, and his case was that he was delivering goods, and had in his lorry two dogs, one of which was the terrier in question. He let them exercise while he had his lunch on a country road, and when he came to collect them he found that one of them—a Lakeland terrier—was missing. After whistling he heard the dog barking from a wood which was surrounded by a high wall, and plaintiff decided to go to the gamekeeper's cottage to get permission to release the dog. He was told that the keeper was in the park, and when plaintiff found him he asked if he could have his dog. The keeper said he had shot it because it had been disturbing his game. Plaintiff asked him what had become of the dog, and the keeper took him to a tree, where he produced the dead dog and the gun with which he had shot it. The defence was that the dog was in a pheasant plantation where there were about 200 pheasants. The gamekeeper said he found the dog was chasing the pheasants. He tried to get hold of the dog but he could not, and so he went home for his gun. When he returned the dog was just about a foot away from a bird, and was in the act of killing it when he shot both barrels at it. The judge observed that pheasants could fly, but the witness replied that these were very tame—in fact "almost as tame as barnyard fowls." His Honour found for the plaintiff for the amount claimed (£10) and costs, remarking that the defendant was not justified in shooting the dog merely because it was trespassing. There was no evidence to show that the terrier imperilled any animal. The further interesting legal questions (*a*) whether the pheasants were wild or domestic birds, and (*b*) whether, if they were wild, the terrier could lawfully have been shot for imperilling the life of a wild bird, apparently did not arise.

CHILDREN AND MOTOR ACCIDENTS.

In *Oliver* v. *Birmingham and Midland Motor Omnibus Company Limited*, recently heard at Birmingham County Court, the claim was for damages for personal injuries to a boy, aged four years, who had been knocked down while crossing the road in charge of his grandfather. The negligence alleged against the driver was that he rounded a corner on his wrong side, at an excessive speed, and without warning, but the defence was that the boy, having crossed in safety, was called back by his grandfather, and so ran into the back wheels of the omnibus. His Honour Judge Ruegg, K.C., pointed out to the jury that the child was too young to be guilty of negligence, and, if the grandfather was guilty of contributory negligence, that would not deprive the child of any right to damages. The jury found that, although the speed was not excessive, and the omnibus was on its correct side, the driver was negligent in not sounding his horn, but the grandfather was also negligent. Damages were assessed at £200, and, on the above findings, judgment was given for that amount, with costs, in favour of the plaintiff. This decision supports the view expressed in "The Law of Torts," by Salmond, that *Waite* v. *North Eastern Railway Company* (1859), E.B. & E. 719, is no longer law. Compare a Current Topic under the above title in our issue of the 25th July, 1931 (75 Sol. J. 501).

DISCONTINUANCE OF SCOTTISH OFFICE.

The Secretary for Scotland has made an Order dated 23rd March, 1932, under s. 7 of the Reorganisation of Offices (Scotland) Act, 1928, providing for the discontinuance of the office of Director of Chancery, as from 1st April, 1932.

POINTS IN PRACTICE

Questions from Solicitors who are Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to the Editorial Department, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Landlord and Tenant—Covenant to Pay Inclusive Rent—Property Left Unoccupied.

Q. 2435. By agreement under seal, A demised to B a residential flat at £175 per annum, and covenanted to pay all rates and taxes up to the amount then payable, any increase thereof being borne by B. It is understood that the flat is separately assessed for rating purposes, which would enable A to escape liability during any period the flat is unoccupied. The present lessee having no longer any occasion to use the flat, recently vacated it, and A was approached with a view to making allowance from the rent of a sum corresponding to the rates saved until such time as an assignee or under-tenant is found, but this has met with refusal. In addition to the rent there are service charges to be paid by B (whether the flat is occupied or vacant) of an amount exceeding the rent above mentioned. Your opinion is desired whether, in view of the above facts, the lessee can claim to be allowed the amount of rates which the lessor is saved, and also a reference to any cases bearing on the point.

A. We regret we can quote no authority, as we doubt if the liability has ever been questioned before. It might be noted that as far as inclusive rents are concerned, it required a special enactment to give a tenant relief, where the premises were wholly or partially exempted by de-rating. B cannot set up the fact that he no longer wants the property and if he is under covenant not to assign or sub-let without consent he is still entitled under s. 19 of L.T.A., 1927, to assign or sub-let to a suitable tenant if consent is refused. With regard to service charges we do not know what these comprise, but, ordinarily, in a block of flats the landlord's expenses continue much the same if one flat is unoccupied.

Estate Agent—Contract Prepared by Commission.

Q. 2436. A, the owner of certain property, instructs B, an estate agent, to find a buyer. C, after viewing a number of properties, decides to purchase the property of A at a certain price. B prepares a form of contract without consulting us (A's solicitors) and inserts a term that the title shall commence with a conveyance on sale dated not less than twenty years before the date of the contract. He obtains the signatures thereto of A and C. It now transpires that C is entirely dependent upon a trust fund for the means to purchase this property. A is unable to furnish title according to the contract as the first conveyance on sale was made in 1921, the property to that date being glebe land. The trustees refuse to lend the money to C and A is not in a position to enforce the contract owing to the provision as to title and the contract has gone off. B claims his commission for the sale. Are we right in advising A that he is not liable, relying on the decision in the recent case of *Martin* v. *Perry and Daws* ?

A. Although the case is not free from doubt (these cases seldom are), the opinion is given that B could not recover. It may be he is liable to A, as holding himself out as competent to prepare an agreement for sale (he was A's agent and bound to give him proper advice) ; but in any case it is not considered he could take advantage of a condition inserted (as we assume) on his own initiative when A was perfectly able to make a proper title to the property. Moreover, the opinion is given that, if (as is assumed) A could and was prepared to have furnished a title of the statutory length, by proving that the land had been annexed to a benefice as glebe for a certain number of years, C could not have escaped liability to complete merely by reason of the insertion of a provision intended to limit the statutory liability. There is no direct authority for this, but see and consider the judgment of Tomlin, J., in *Re Spencer and Hauser's Contract* [1928] Ch. 598. C may therefore be said to be a person who was not able and willing to complete.

Mortgage—Vacating Receipt under L.P.A., 1925, s. 115—Stamp.

Q. 2437. We shall be obliged by your opinion as to the liability to *ad valorem* duty of a receipt endorsed on a mortgage and operating under s. 115 (1) of the L.P.A., 1925, either as a surrender of term or as a re-conveyance of mortgagor's interest.

We have before us your " Points in Practice," p. 323 *et seq.*, but this refers only to puisne mortgages. Our inquiry arises out of a statutory receipt endorsed on a pre-war mortgage and executed in 1926 on which the controller now requires *ad valorem* duty and penalty. Your opinion in " Points in Practice," referred to above, appears to lay down by implication that every receipt operating under s. 115 attracts *ad valorem* duty. On the other hand, we observe the terms of the section. The receipt is stated to operate *without any re-conveyance, surrender or release.* On what grounds, therefore, can the Inland Revenue demand the duty stated by the Stamp Acts to be chargeable on a re-conveyance, surrender or release in respect of a document which under the terms of s. 115 is certainly *not* any of these documents ? Moreover, on the above reasoning, there does not appear to us to be any distinction between receipt on a mortgage before or after 1926. We take the line that a statutory or other receipt is precisely what it sets out to be, a receipt for the money, and that although it is given a statutory effect of operating as a surrender or re-conveyance, this does not bring it within the precise terms of the Stamp Acts referring to surrender or re-conveyance, such Acts being passed before such effect attaching to a receipt had been thought of. In confirmation of our view we would point out that the Land Registry makes a practice of accepting a 2d. receipt stamp on the discharge of a registered charge as sufficient duty, although by s. 27 (1) of the Land Registration Act, 1925, a registered charge is stated generally to take effect as a charge by way of legal mortgage, and consequently it appears to us the discharge of such charge is on precisely the same footing as the receipt on a mortgage of unregistered land.

A. We think that it is beyond doubt that a receipt operating under s. 115 of L.P.A., 1925, as a surrender or re-conveyance attracts *ad valorem* stamp duty as a re-conveyance, seeing that it is expressly provided by sub-s. (5) of that section that, where a receipt takes effect under that section, it shall (except in the case of building societies, etc.) be liable to the same stamp duty as if it were a re-conveyance under seal. The draftsman of the Act seems to have anticipated the very point taken by our subscribers. In the case of the discharge of a registered charge it is the entry on the register which is the material act, for it is not until the entry is made that the discharge with its necessary consequences (e.g., merger of a term, if any) actually takes place. The receipt given by the proprietor of the charge is only, or mainly, of value as evidence upon which the registrar works. See L.R.A., 1925, s. 35.

In Lighter Vein.

THE WEEK'S ANNIVERSARY.

When Lord Chief Justice Kenyon died on the 4th April, 1802, the hatchment put over his house in Lincoln's Inn Fields displayed the motto "*Mors janua vita.*" This was not, according to his successor Lord Ellenborough, a painter's error, but was done in accordance with the testator's particular directions "that the estate should not be burdened with the expense of a diphthong." So, even to the grave, jokes about his notorious thrift pursued him. His savings which were enormous were devoted to the purchase of land in his native Wales. He often bought estates on doubtful titles saying that once he had the property he would find law to keep it till twenty years' occupation gave him a better title than deeds. Thrift did not, however, undermine his integrity. He set his face against the sale of offices in his gift and though his emoluments were thereby considerably reduced, he refused any addition to his own salary when he persuaded the Government to raise those of the puisne judges to £3,000. His boorishness and lack of culture gave rise to the crop of ridiculous stories by which he is best remembered; yet he was a first-class lawyer. No judge who presided so long in the King's Bench has been so rarely overruled and yet he hardly ever consulted a book, determining cases with remarkable dispatch.

REGRETTABLE ACTS.

Almost the last judicial action of Mr. Justice Rowlatt was to pronounce some salutary criticisms on the composition of the Finance Act, 1922. "The draftsman," he said, "has not observed what he has been writing and has construed the words in accordance with some ill-defined conception floating in his mind. Really, this important clause ought not to be allowed to remain in this unscholarly and bewildering form." It is to be hoped that this judgment will find its way into the law reports, that it may take its place in the gallery of judicial criticisms of statutory futilities. This is not the first time that the Bench has spoken up for clear thought and lucid expression. An earlier example is Mr. Justice Maule's remark in *Stratton* v. *Pettit* that 7 & 8 Vict. c. 76 was "incongruous and impossible of operation, and its absurdities so great that the framers themselves had no very distinct notion of its meaning." Blackburn, J., vented a similar sarcasm in *R.* v. *Scott*, 4 B. & S. 374.

FIRE!

It is a pity that so few of the regular occupants of the Middle Temple were present to enjoy the Good Friday spectacle of the fire brigade clashing down the Lane to extinguish some smouldering mats in Essex-court. I believe that the Inner Temple is at least partially self-supporting in this respect, for, not long ago, I verified the survival of the Society's ancient manual engine in King's Bench Walk. With its pumping-rails and iron-tyred wheels, the whole thing was in beautiful condition. It bore the inscription "G. B. M., Treasurer, 1859." Considering the deliberate majesty with which Benchers adopt innovations (to erect the new rails in Middle Temple-lane it took, I believe, five years from the accident which drew attention to their desirability), one wonders whether the idea of this private fire engine emerged from the Paper-buildings conflagration of 1838. That was the occasion on which Mr. Maule (afterwards Maule, J.) retired to rest in such a fit of abstraction that he placed a lighted candle under his bed.

A FRENCH LESSON.

A quiet piece of humour which fell recently from Horridge, J., without being picked up by the lay press, calls for brief commemoration here. In his court a charming young lady referred during her evidence to a beret, which word she pronounced after the most anglicised fashion. Pausing in the note he was taking, his lordship innocently remarked: "I believe that word is spelt b-e-r-r-y?" At this, to her incomprehensible, pleasantry the witness dutifully laughed and spelt the word as she had not pronounced it. "Oh, I see—beret!" exclaimed the judge, as if enlightened and with emphasis on the Gallic articulation. Still, let not lawyers forget that it was once a finable offence in the Inns of Court to read French with a French accent.

Correspondence.

Re Stamping Appointment of New Trustees in regard to Vesting Declaration.

Sir,—With reference to the letter from Messrs. Warren and Warren under the above heading, published in your current issue, the adjudication which they obtained is in accordance with the practice of the Commissioners of Inland Revenue, a practice with which, as it is on the side of leniency to the taxpayer, but few will wish to quarrel. Whether the practice is legally justified may, however, be open to doubt. In an interesting passage in the 21st edition of "Alpe" ("Law of Stamp Duties on Deeds and other Instruments"), p. 70, to which I refer your correspondents, the view is expressed that the Commissioners may perhaps "put too narrow a construction upon s. 62 of the Stamp Act, 1891, which provides that 'every instrument whereby (i.e., "in consequence of which," "as a result of which," see the "Oxford Dictionary") any property on any occasion, except a sale or mortgage, is transferred to or vested in any person, is to be charged with duty as a conveyance or transfer of property.'"

The practice of the Commissioners should certainly be stated in future editions of books of "precedents."

Swanage. JOHN P. H. COOKSON.
26th March.

Searches—How far back?

Sir,—The reply to the query—No. 2434 of "Points in Practice"—is yet another attempt to answer the almost unanswerable question of a solicitor's duty as to searches and a further illustration of the inadequacy of the present system of registration, to which Sir John Stewart-Wallace drew attention in his article in your number for the 14th of November last.

I have recently had interesting correspondence with the secretary of The Law Society, and a letter from Sir John on this matter of search certificates. In a laudable endeavour to assist the profession, where the register contains entries against the name in question in the appropriate parish but without any indication of the actual situation in the index, the officials issue a sort of hybrid certificate, reading:—

> "The search reveals no subsisting entries. The following entries appear on the register and may or may not affect the land in question."

As I pointed out to the secretary of The Law Society and Sir John, this certificate destroys its own protective value.

As long as solicitors understand that such a certificate casts on them the duty of following up the information given, by an inspection of the register itself, it is admirable. But I suspect that few London solicitors go to this trouble, and most country solicitors, even if they know how to do it, find it impracticable.

I have been driven to the conclusion that the only answer to the question asked in No. 2434 and cognate questions, is "the solicitor acting for the purchaser, mortgagor or other party providing money must decide from his own knowledge of the property, client and surrounding circumstances, what searches to make—remembering that if he omits to make any searches merely to save fees, he is saving his client really quite a comparatively small sum of money and taking on his own shoulders a risk which he is not paid or bound to take."

London, S.E.22. M. C. BATTEN.
24th March.

Obituary.

MR. H. SAGAR.

Mr. Henry Sagar, formerly Town Clerk of Richmond, Surrey, died on Saturday, the 19th March, at his residence in East Sheen, at the age of sixty-eight. Mr. Sagar, who was admitted a solicitor in 1901, was Deputy Town Clerk of Nelson, Lancashire, for several years, and later became Deputy Town Clerk of Lancaster. He was appointed Deputy Town Clerk of Richmond in 1901, and became Town Clerk in 1907. He continued in office until 1928, when he retired owing to eye trouble.

MR. E. L. TAYLOR.

Mr. Edward Lyon Taylor, solicitor, senior partner in the firm of Messrs. Standring, Taylor & Co., of King-street, Rochdale, died suddenly of heart failure at his office on Monday, the 21st March, at the age of seventy-five. Mr. Taylor, who was educated at Rochdale Grammar School and Owens College, Manchester, was admitted a solicitor in 1879. He spent the whole of his professional life in Rochdale, and was the oldest practising solicitor in the town. He was a Past President of the Rochdale Law Association, and represented it on the Manchester Law Society.

MR. J. PATRICK.

Mr. John Patrick, solicitor, of Durham, died at his home on Wednesday, the 23rd March, after a long illness, at the age of eighty-one. Educated at Durham School, he served his articles with his father, and was admitted a solicitor in 1874, becoming the junior partner. On the death of his father many years ago he became the principal and carried on the firm of Messrs. J. Patrick & Son, with which his family had been connected for over 100 years. Two years ago he entered into partnership with Messrs. G. A. Carpenter & Son, solicitors, of Durham, and the old offices were closed. In former days Mr. Patrick acted as solicitor to the quaint organisation known as The Society for the Prosecution of Felons, and was also for a short time a member of the Durham Board of Guardians.

MR. A. ROUND.

Mr. Arthur Round, solicitor, senior partner in the firm of Messrs. Restall, Round & Gloster, of Birmingham, died at a London hotel on Saturday, the 19th March, the day before his fifty-eighth birthday. Admitted a solicitor in 1896, he founded the firm of which he became senior partner in 1902. During the war he was Deputy Director of Labour Supplies for the Midland Counties. He was a director of the Young Accumulator Company, of London, and of several local companies.

MR. R. T. HALL.

Mr. Reginald Tudor Hall, solicitor, of Pickering, Yorkshire, died on Saturday, the 19th March, at his home, after an illness which lasted several months. Mr. Hall, who was admitted a solicitor in 1886, was for many years secretary to the Costa Anglers' Club.

MR. J. J. TRAVELL.

Mr. Joseph Jackson Travell, solicitor, of Nottingham, died in a nursing home on Thursday, the 17th March. Mr. Travell, who was educated at University College School, Nottingham, was admitted a solicitor in 1887. He had practised in Nottingham for over forty years.

MR. A. ST. JOHN W. WRIFORD.

Mr. Adolphus St. John Whittington Wriford—generally known as Mr. "Dolly" Wriford—for fifty years a Judges' Associate at the Law Courts, died on Monday, the 28th March, in his seventy-fifth year. Mr. Wriford, who served under at least 100 judges, was one of the few remaining links with the old Courts at Westminster. He retired about five years ago.

Reviews.

English Law and its Background. By C. H. S. FIFOOT, M.A., of The Middle Temple, Barrister-at-Law. 1932. Demy 8vo. pp. xvi and (with Index) 279. London: G. Bell & Sons, Limited. 10s. 6d. net.

This scholarly work has as its objects, first, to remind readers that in the study of the law they are concerned with a branch of social science, and, secondly, to trace the internal influences at work upon the law. Each of these objects has been kept steadily in view and has been worked out with great skill and learning. It is particularly interesting to note the slow moulding of our legal rules to meet the needs of the nation, and their gradual emancipation from the shackels of cramping conditions. Take as an example of the painfully slow growth of remedies which were essential to deal with quite ordinary relationships—the late date at which the writ of assumpsit was extended to cover implied promises. As we are reminded, it was not till the seventeenth century that the law provided a remedy in such a case as a tailor making a suit, or an innkeeper supplying food, where no stipulation was made as to the price. Debt would not lie, because no definite amount was to be recovered; neither would special assumpsit lie, because of the absence of an express promise. But the introduction of the implied promise in the case of *indebitatus assumpsit* suggested its application where the agreement itself had to be inferred from the conduct of the parties. This was a great innovation due to some anonymous reformer. It was long, however, before the administration of justice was freed from the tyranny of the forms of writs, not indeed till a section of the Common Law Procedure Act, 1852, provided that "it shall not be necessary to mention any form or cause of action in any writ of summons." Thereafter, the sway of such sticklers for pedantic adherence to form as Baron Parke was over. These and many other points in the evolution of the law are illustrated with much learning and shrewd comment, showing that the author has a complete mastery of his subject. The work, indeed, has a real fascination for those who like to see how the rules of to-day came into being. We have noticed one slip only. On p. 168 the title of Lord Campbell's Act of 1846 is given as "An Act for compensating the families of persons killed by *actions*"—a misprint which may afford a handle to cynically minded persons to remark on the devastating effects of litigation on those who have recourse to it. We can heartily commend Mr. Fifoot's attractive volume to our readers.

Company Accounts and Balance Sheets: A Practical Guide for Business Men. By KENNETH and MICHAEL MOORE, Chartered Accountants. With a Foreword by Sir WILLIAM R. MORRIS, Bart. 1931. Demy 8vo. pp. vii and (with Index) 142. London: Jordan & Sons, Ltd. 5s. net.

This book supplies the demand, referred to by Sir William Morris in his foreword, for a book on company accounts for business men whose experience has not been such as to enable them, without some assistance, to cope with the accounts of companies entirely successfully. It is true to add that there are numbers of professional men who, not being trained in the principles of accounting, but yet having from time to time to deal with accounts, have had in the past to deal with such matters by the light of nature. This little book will prove of great service to such persons, as it presents in compact and readable form an outline of the method in which the accounts of companies are prepared, kept and presented.

One or two minor criticisms may be made: it seems unnecessary, in a book on the accounts of companies, to set out a portion of a section in the Bankruptcy (Amendment) Act, 1926, especially as that section is substantially reproduced in the Companies Act, and set out on another page.

Many persons would disagree with the statement that, in connexion with the accounts of companies, "the attempt to legislate for the unscrupulous in some cases puts honestly conducted companies to a good deal of trouble and inconvenience," while it will be news to many that income tax is assessed under six schedules.

The Promotion and Accounts of a Private Limited Company. By Sir Mark Webster Jenkinson, K.B.E., F.C.A. Third edition by A. C. Hooper. 1931. Crown 8vo. pp. 110 (with Index). London: Gee & Co. (Publishers) Ltd. 6s. 6d. net.

This book is rather a disappointment. Being, as it is, by an eminent accountant, one would expect to find that it dealt in considerable detail with the accounts of companies; but, no, the stress must be laid on the word "Promotion" in the title, the accounts taking very much of a back place. The promotion of companies is the subject of a good deal of written matter, and, while this is here competently done, it does not seem to cover more ground than other books dealing with the same subject; one appeal, however, this book does particularly make, and that is by reason of its careful get up and satisfactory printing, which makes it easy to read and restful to the eyes.

Books Received.

Report of the Fifty-fourth Annual Meeting of American Bar Association. 1931. Vol. 56. Medium 8vo. pp. xxxii and (with Index) 1336. Baltimore: The Lord Baltimore Press.

Guide to the Professions: Barristers-at-Law and Solicitors. By William J. Maguire, M.A., LL.D., Barrister-at-Law. 1931. Demy 8vo. pp. 62. Dublin: Intermediate and University College (Caffrey's). 1s. 2d., post free.

Some Experiences of a Court-Martial Officer. By T. Hannam-Clark. 1932. Crown 8vo. pp. 32. London: Besant and Co., Ltd. 1s. net.

Georgetown Law Journal. Vol. XX. No. 3. March, 1932. Washington: Georgetown Law Journal Association. Subscription $2.50 per annum.

Notes of Cases.

High Court—Chancery Division.

Wilkins *v.* Leighton.

Luxmoore, J. 3rd, 4th and 8th March.

House Improperly Constructed—Fall of Land—Damage—Rule in *Rylands* v. *Fletcher*—Natural User of Land—Building.

The plaintiff's property adjoined the defendant's property, which rose steeply to a higher level and was bounded by a retaining wall belonging to the plaintiff. In 1925, a house called "Brown Eaves" was erected on the defendant's land. In 1931, a fall of land from the defendant's property damaged the plaintiff's wall and partly demolished it.

Luxmoore, J., in giving judgment, said that he was satisfied that the fall was caused by the additional thrust due to the weight of "Brown Eaves," and also that if the foundations of the house had been carried down to the surface level, no additional weight would have been put on the wall. It had been argued that "Brown Eaves" being a house improperly constructed was a thing inherently dangerous, and that, therefore, applying the rule in *Rylands* v. *Fletcher*, L.R. 3 H.L. 330, the defendant was liable for any damage which might result from it. His lordship had never known this rule applied when the thing brought on to the land was brought there in the course of the natural user of the land. Building a house was the most natural use of land and, therefore, the rule could not apply, even when the house was not in accordance with the best engineering principles. His lordship cited *Ilford Urban District Council* v. *Beal and Judd* [1925] 1 K.B., 671, and *St. Anne's Well Brewery Co.* v. *Roberts*, 44 T.L.R., 703. On the ground of nuisance, the plaintiff must also fail as there was nothing to show that the Defendant knew or was negligent in not knowing of this defect.

Counsel: *Casswell; Newman Hall.*

Solicitors: *Bentleys*, for *Other, Manning & Boileau-Tredinnick*, of Bournemouth; *James & James*, for *Oscar H. Whittingham*, of Bournemouth.

[Reported by Francis H. Cowper, Esq., Barrister-at-Law.]

Ellis *v.* John Stenning & Son Limited.

Luxmoore, J.

11th, 12th and 13th January, and 23rd March.

Conversion of Timber — Judgment in Trover — Unsatisfied Action against other Defendants—Another Conversion—Judgment no Bar—Election.

In 1928 the plaintiff bought the timber and trees on a certain piece of land with the right to fell and remove the same. Before he had removed the whole, the occupiers of the land, Joseph and Mary Noakes, purported to sell the timber remaining to the defendants, who removed it. In respect of this transaction, the plaintiff obtained judgment for £250 damages for conversion against Joseph and Mary Noakes, but did not enforce it. He now brought the present action, also for damages for conversion, against the defendants.

Luxmoore, J., in giving judgment for the plaintiff, said that the defences put forward were (1) that when the defendants bought the timber they had no notice of the plaintiff's claim; (2) that the plaintiff knew of the transaction and took no steps to prevent it; (3) that the previous judgment was a bar to this action, because Joseph and Mary Noakes and the defendants were joint tort-feasors; and (4) that the previous judgment constituted a final election on the part of the plaintiff to recover from the defendants in that action. His lordship was satisfied that it made no difference to the plaintiff's rights whether or not the defendants had notice of his title, and also that there was no evidence that the plaintiff knew of the transaction. Also, the conversion relied on by the plaintiff was not the purchase of the timber by the defendants but their refusal to deliver it up on demand; this was a distinct tort from the one previously sued on. As to the last point, a mere judgment in trover for the value of the property without actual satisfaction does not in any way affect the plaintiff's title to the property. He may seize the property or sue for any other conversion, though he cannot obtain double satisfaction by the exercise of concurrent remedies. His lordship cited *Brinsmead* v. *Harrison*, L.R. 6 C.P. 584, and *Ex parte Drake*, 5 Ch. D. 866. The decision in *Morris* v. *Robinson*, 3 B. & C. 196, shows that where in trover the full amount has not been recovered, it is not a bar to another action. *Bradley & Cohn* v. *Ramsey*, 106 L.T. 771, turned upon the form of the judgment which amounted to a legal transfer of the goods to the defendant in the first action. His lordship referred to the judgment of Buckley, L.J., at p. 775. The defendants had also contended that the acceptance of a judgment for conversion without an alternative order for the delivery of the goods was an election by the plaintiff to abandon his title to them. His lordship held that whether the judgment was in the alternative or for damages alone, it did not divest the plaintiff of his title to the goods, unless the judgment was satisfied.

Counsel: *Vaisey*, K.C., and *Wilfrid Hunt; Grant*, K.C., and *L. F. Potts.*

Solicitors: *Kingsford, Dorman & Co.*, for *Dawes, Son and Prentice*, of Rye; *Williamson, Hill & Co.*

[Reported by Francis H. Cowper, Esq., Barrister-at-Law.]

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Parliamentary News.

Progress of Bills.

House of Lords.

Blackpool Improvement Bill.
Read Third Time. [22nd March.

Consolidated Fund (No. 1) Bill.
Royal Assent. [24th March.

Dangerous Drugs Bill.
Royal Assent. [24th March.

Gas Undertakings Bill.
Read Third Time. [22nd March.

Isle of Man (Customs) Bill.
Royal Assent. [24th March.

London Local Authorities (Superannuation) Temporary Provisions Bill.
Read Third Time. [24th March.

Ministry of Health Provisional Orders (Margate and Yeovil) Bill.
Read First Time. [24th March.

Rating and Valuation Bill.
Royal Assent. [24th March.

Rochdale Corporation Bill.
Read Second Time. [23rd March.

Sheffield Corporation Bill.
Read Second Time. [23rd March.

South Wales Electric Power Bill.
Read Second Time. [24th March.

Tanganyika and British Honduras Loans Bill.
Royal Assent. [24th March.

Walthamstow Corporation Bill.
Read Third Time. [23rd March.

House of Commons.

Blackpool Improvement Bill.
Read First Time. [22nd March.

Chester Corporation Bill.
Reported, with Amendments. [23rd March.

Consolidated Fund (No. 1) Bill.
Read Third Time. [23rd March.

Edinburgh Corporation (Sheriff Court House, etc.) Order Confirmation Bill.
Read Third Time. [24th March.

Industrial Councils Bill.
Read First Time. [23rd March.

London Local Authorities (Superannuation) Temporary Provisions Bill.
Read First Time. [24th March.

Lotteries Bill.
Read First Time. [22nd March.

Ministry of Health Provisional Orders (Margate and Yeovil) Bill.
Read Third Time. [23rd March.

Ministry of Health Provisional Order (Northampton) Bill.
Read Second Time. [23rd March.

North-Eastern Electric Supply Bill.
Read Third Time. [24th March.

South Staffordshire Water Bill.
Read Third Time. [24th March.

Tanganyika and British Honduras Loans Bill.
Read Third Time. [22nd March.

Walthamstow Corporation Bill.
Read First Time. [23rd March.

York Waterworks Bill.
Reported, with Amendments. [22nd March.

Questions to Ministers.

LITIGATION COSTS.

Mr. CHALMERS asked the Attorney-General if any steps are being taken to cheapen litigation, particularly in the county courts, either on the lines of the recent report of the London Chamber of Commerce or in any other way.

THE ATTORNEY-GENERAL (Sir Thomas Inskip): The report to which the hon. Member refers made no recommendation for cheapening litigation in the county court, but the Supreme Court Rule Committee are taking steps to provide for simplified procedure in the High Court on the lines recommended by the report. [23rd March.

COUNTY COURT JUDGES (LAW REPORTS).

Mr. McKEAG asked the Financial Secretary to the Treasury if he is aware that each judge of the county court is only provided with one set of law reports, which are only available at one court on the circuit, in consequence of which judgments are frequently reserved; and, as this occasions delay and expense to litigants, will he consider the advisability of providing judges with additional sets of such reports.

Major ELLIOT: I am aware that each judge of the county court is only provided with one set of law reports. I am not aware that this frequently causes judgments to be reserved which would not otherwise be reserved; but in any case the cost of providing additional sets of law reports would be disproportionate to any benefit to litigants. [24th March.

ACCIDENTS (POLICE WITNESSES).

Captain Moss asked the Home Secretary if he will reconsider the decision communicated to chief constables on the 27th May, 1929, whereby chief constables were authorised to demand a payment as a condition of permitting a police constable, who has witnessed an accident, to be interviewed, and a note, proof, or precognition of his evidence to be taken with a view to tendering him as a witness in a civil claim for damages.

Sir H. SAMUEL: No, sir; the amount of police time occupied by interviews of this nature fully justifies the making of a charge. [24th March.

The Solicitors' Law Stationery Society, Limited

The Solicitors' Law Stationery Society, Limited, report that sales for the year 1931 have fallen considerably owing to the general depression in trade, and the profit for the year amounted to £38,501, against £53,528 in 1930. The available balance amounts to £47,478 and the directors recommend that a dividend of 9 per cent., less income tax, be paid for the year, against 12 per cent., less tax, for 1930.

As the dividend exceeds 3 per cent., a bonus is distributable under the Articles of Association amongst solicitors whose accounts with the Society during the year exceeded £50. A bonus is also payable to the staff under the profit-sharing scheme.

The dividend and bonuses absorb the sum of £34,398, and £2,500 against £5,000 is to be added to reserve, leaving £10,579 to be carried forward.

The annual meeting will be held at 102/7, Fetter-lane, E.C.4, on Tuesday, 5th April, at 12 noon.

Societies.

Sussex Law Society.

ANNUAL MEETING AT BRIGHTON.

The annual meeting of the Sussex Law Society was held on Monday, the 29th February, at Brighton.

The proceedings began with a luncheon at the Old Ship Hotel, when Sir Arthur Oldham Jennings, who is a past president and the senior member of the Society, was entertained in order to give the members an opportunity of congratulating him on the knighthood which has recently been conferred upon him.

Sir Arthur's health was proposed by Mr. E. Sholto Douglas, the president of the Society, who referred to the valuable work which Sir Arthur had done in his capacity as Registrar of the Brighton County Court, a member of the County Court Rule Committee and Chairman of the Association of County Court Registrars and also on behalf of other institutions in which he was interested.

Sir William Moore Cann, who until last July was judge of the County Court of Sussex, spoke of his personal joy when he heard that his great friend had had such a well-deserved honour bestowed upon him. He also referred to the great work carried out by the county courts of England and Wales, and said he considered Sir Arthur a true representative of county courts. Sir William spoke of his pleasure at being once more among his friends at Brighton, and in conclusion wished Sir Arthur long life and happiness. All the members and guests present then joined in drinking Sir Arthur's health.

Sir Arthur Jennings in reply said he felt that no small part of the pleasure he had derived from the honour came from the many and sincere expressions of good wishes which he had received from his friends. He also mentioned that it made him feel humble, and in spite of the kind things that had been said about him he was bound to consider that the honour had been conferred on him as a representative of the county court registrars. In conclusion Sir Arthur thanked the members very sincerely for their kindness and good wishes.

There were about eighty members and guests present, and among the latter were Sir Robert Welsford, a former president of The Law Society and a very old friend of Sir Arthur Jennings, His Honour Judge Austin Jones (the judge of the Sussex County Court) and Mr. Raymond Jennings.

After the luncheon the Sussex Law Society held its annual general meeting at which Sir Arthur Jennings was elected president for the ensuing year.

The hon. treasurer (Mr. R. A. Dendy), the hon. secretaries (Messrs. F. Bentham Stevens and M. H. Longfield) and the hon. librarian (Mr. L. F. Montague Williams) were re-elected, and the following members of the general committee: Messrs. H. W. Aldrich, H. G. Baily, A. C. Borlase, T. M. Eggar, G. S. Godfree, E. W. Hobbs and S. T. Maynard.

The annual report and balance sheet were adopted, and it was mentioned that the number of members as on 1st January, 1932, was 239, which is the highest total recorded since the formation of the Society.

The meeting had before it a report of the meeting of the Associated Provincial Law Societies held on the 12th February, and endorsed the resolution passed by the Associated Provincial Law Societies in regard to the Solicitors' Bill proposed to be introduced into the House of Commons by Sir John Withers.

Sheffield District Incorporated Law Society.

At the Fifty-seventh Annual General Meeting of the Society, held at the Law Society's Hall, Campo Lane, Sheffield, on Wednesday, the 2nd March, at 3.30 p.m., there were present:—Sir William Hart (President) in the chair, Mr. Henry Reed (Vice-President); also Messrs. C. R. Arksey, H. Auty, J. Barber, E. G. Bagshawe, E. Bramley, Arnold Brittain, Claude Barker, E. W. Clegg, F. B. Dingle, R. B. Grayson, C. Hodgkinson, P. Howe, W. A. Lambert, F. Ludlam, A. P. Lockwood, T. G. Mander, Raymond Meeke, P. J. Menneer, C. Padley, A. Pickles, V. H. Sandford, A. D. Slater, A. H. Styring, W. B. Siddons, J. J. B. Young, J. E. Wing, and Messrs. C. S. Coombe and E. A. Barker (Joint Hon. Secretaries).

The fifty-seventh annual report presented by the Committee was received, confirmed and adopted, and the accounts of the Hon. Treasurer for the past year, as audited by the Society's professional auditors, were approved and passed.

The President, in moving the report, made reference to the work of the Committee during the year, and in particular commented upon the Solicitors' Bills which had been before Parliament during the year and to the fresh Bill which was to be introduced by Sir John Withers in the present Parliament, which would have the Committee's attention during the present year. He also made reference to the Wills and Intestacies Family Maintenance Bill which the Committee had considered, and to the circular letter which had been sent to all members with regard to Sheffield development.

Mr. W. A. Lambert, in commenting on the Society's report, spoke strongly against the growing scandal of certain persons approaching the victims of street accidents whose names were reported in the Press and offering to take up their cases on payment of so much in the pound of the amount of damages recovered. These persons were not solicitors, and usually traded under high-sounding titles such as "Legal Aid" or "Protection" societies. They were really "middlemen," and the practice led to many abuses which were to the disadvantage both of the profession and the public. Their activities had been denounced by judges of all courts.

The true remedy lay in the education of the public, and it was unanimously resolved that the Committee be requested to take steps as soon as possible to make known to the general public the facilities that exist for obtaining proper legal advice for persons who have claims arising out of accidents, and to warn them against the activities of so-called "Legal Aid" or "Protection" societies whose agents indulge in "ambulance chasing."

A resolution was passed expressing the cordial thanks of the Society to Sir William Hart, the President, and appreciation of the ability with which he had filled the office and the consideration he had given to his duties during the past year.

A resolution was also passed expressing the best thanks of the Society to the Hon. Treasurer (Mr. R. T. Wilson) for his services during the past year.

On the proposal of Sir William Hart, seconded by Colonel Charles Hodgkinson, Mr. Henry Reed was unanimously elected to be President of the Society for the ensuing year.

The following gentlemen were elected officers for the ensuing year:—

Vice-President, Mr. H. A. Sanders (Chesterfield); Hon. Treasurer, Mr. R. T. Wilson; Joint Hon. Secretaries, Mr. C. S. Coombe and Mr. E. A. Barker. Committee: Messrs. E. A. Barker, E. Bramley, E. W. Clegg, A. S. Fawcett, R. B. Grayson, Sir William Hart, Colonel C. Hodgkinson, Messrs. Philip Howe, A. P. Lockwood, R. Meeke, T. C. Nicholson, A. Pickles (Rotherham), E. W. Pye-Smith, W. E. Raley (Barnsley), V. H. Sandford, W. B. Siddons, Colonel W. Mackenzie Smith, A. H. Styring, Ernest Wilson, J. E. Wing, and J. J. Baldwin Young.

United Law Clerks Society.

CENTENARY FESTIVAL.

The Right Hon. Lord Blanesburgh, G.B.E., has kindly consented to preside at the Centenary Festival of the Society, which is to be held at The Connaught Rooms, Great Queen-street, W.C.2, on Tuesday, 3rd May next. This will be a great occasion, and it is expected that the chairman will be supported by a large representation of judges, the Bar and solicitors, and that the attendance of clerks and their friends will far exceed the very good attendances of past years. Full particulars may be obtained from the secretary, at 2, Stone-buildings, Lincoln's Inn, London, W.C.2.

It is 100 years ago, on the 14th April next, since a number of law clerks met at the old Southampton Coffee House, in Southampton-buildings, Chancery-lane, and decided to establish a society for mutual provision against the ills of life, and to assist their fellows in times of need. Since that time the United Law Clerks' Society has conducted a useful work as a friendly society and as a benevolent society, well over £300,000 having been distributed to members and others in benefits and grants. At first the Society was a London Society, but its operations now extend throughout England and Wales. During the whole century the Society has been splendidly supported by members of the legal profession, and this support has enabled the Society to grant very liberal allowances to its members, and to others who may be in need of assistance. The 100th annual report is now issued and a souvenir of 100 years' work is in course of preparation. Copies will be forwarded on application.

The United Law Society.

A meeting of the above Society was held on Monday evening, 21st March, in the Middle Temple Common Room. Mr. George Bull was in the chair. Mr. F. H. B. Butcher moved: "That this House would welcome State lotteries in Great Britain." Mr. A. McD. Gordon opposed, and there also spoke: Messrs. S. A. Redfern, D. M. Oppenheim, H. Everitt, R. W. Bell, and R. C. H. Horne. The opener having replied, the motion was put to the House and lost by one vote.

The Law Society.

INTERMEDIATE EXAMINATION.

The following Candidates (whose names are in alphabetical order) were successful at the Intermediate Examination held on the 9th and 10th March, 1932. A Candidate is not obliged to take both parts of the Examination at the same time.

FIRST CLASS.

Alfred Patten Baskerville, Ieuan Ap Griffith Hughes, Sidney Zebulun Manches, Nicholas Antony Trimen, Iowerth John Watkins.

PASSED.

William Knox Angus, David Antony Irving Ardizzone, Thomas Armstrong, Thomas Grenfell Arnott, Arthur Owen Barfield, B.A. Oxon, Noel Worsley Barnes, Arthur Malcolm Bell, Trevor Bertram Birkett, Thomas Cottingham Boardman, Edward Kenneth Bridges, Thomas Helestine Brown, Eveline Saumarez Cameron, Cyril Henry Chapman, Douglas Tamplin Christians, Stephen Justice Constance, William George Cottrell, Alexander Brian Couch, George Davies, John Betham Davies, Albert Charles Dollamore, John Dudley Evans, Cyril Ernest Flack, George Michael Game, James Gaukroger, Denis Ronald Good, John Whittle Harrison, Mervyn John Hiam Harrison, Geoffrey Paul Heather, Frederic Long Hetley, B.A. Cantab., John Walter Gerard Hoare, Joseph Edward Hudson, Stanley Bethell Ince, Henry Donovan Jeffries, Reginald Gordon Jones, John Roy Lambert, Charles Leighton Lauchlan, B.A. Oxon, John Waldemar Lawrence, B.A. Oxon, Lionel Lazarus, Ronald Aldwyn Lloyd, Claude Aubrey Mack, Nathaniel Mackover, B.Sc. London, Albert Wyatt Martin, Guy Seaburne May, Matthew George Megaw, B.A. Cantab., Sylvia Mary Mitchell, Charles Morley, Geoffrey Phillips Newton, Ivor Davies Pugh, Leslie Cyril Puttick, Leonard Humphrey Razzall, John Linford Rees, Gwilym Henry Spooner Roberts, B.Sc. Wales, Patrick William Setchell, Ambrose Frederick Shepherd, Ronald Maurice Simons, Derrick Sloan, Guy Frederick Smallwood, James Arthur Wilson Smith, B.A. Cantab., Oswald Barber Sneath, B.Sc. London, Horace Sutcliffe Stringer, Noel Leigh Taylor, Alfred Edward Flint Walker, John Ivor Walters, Reginald William Wells, John Lawrence Kidd Whitaker, Ivor John Whitehead, John Whitehurst, Christopher John Wilkinson, Ioan Penry Brychan Robertson Williams, George Laurence Williamson, Reginald John Willis, Derrick Wilson.

The following candidates have passed the Legal portion only :—

John Adamson, Cecil Isidore Angel, Bernard Gordon Ashby, Thomas Campbell Atkinson, Michael Falkner Bevington, Harry Stanger Bouchier, Robert Chilton Buchanan, Donovan John Whistler Bundock, Edgar Thomas Spry Byass, Frederick Lawrence Byrne, Edward Adam Carse, Joseph Cheetham, Daniel Adair Bustin Cormack, Katherine Mary Davies, George Edward Davison, Clifford Dawson, Roy Mainwaring Dunstan, David Basil Woosnam Dykes, Albert Richard Eaton, Bernard Edwards, Havelock Winston Eginton, Sidney John Ellis, George Hugh Cavendish Emmet, Walter Rowland Cole Evason, Kenneth Fairbrother, Hugh William Farmar, B.A. Oxon, Frank Arthur Campbell Fisher, Cecil Francis Foster, Herbert Joseph Gowing, John Harold Gowing, John Norman Grange-Bennett, B.A. Cantab., Kenneth Davison Hanna, Revell Clayton Hannah, John Stephen Hart-Jackson, John Reginald Hassell, B.A. Cantab., Albert Edward Heaviside, Arnold Leslie Hepton, Cuthbert George Heron, Anthony Raby Hieatt, Peter Auriol Murray Hill, B.A. Cantab., John Michael Hillman, Robert Bernard Hobourn, Oliver Harold Hopgood, B.A. Cantab., Thomas Edwin Patrick Hopwood, William Francis Horton, Lawrence Cribb Jenkins, Allan Frederick Judd, Arthur Clifford Larke, Eric Laycock, John Clifford Leach, Leslie John Leathers, Sidney Isaac Lewis Lesser, Thomas Jonathan Lewis, Valentine Fermin Lowenthal, Charles Patrick Home McCall, Thomas Magnay, Gabriel Maria Malzer, Charles Archer Marsh, B.A. Cantab., Walter Sydney Mason, Ronald Leslie Meech, John Olwyn Morgan, Robert Vernon Mosse, Helen Mowll, Cecil Henry Netcott, Kenneth Ronald Fielding Newton, George John Paddock, Reginald Frank Walter Patteson, Michael Theodore Pelloe, John Maurice Finlay Peters, John Philipps, Jack Arnold Phillips, Cyril Ernest Charles Reginald Platten, Algernon Frederick Seton Pollock, Hubert Parry Rawlinson, Bernard Ray, John Reuben Rayment, Leslie Rayner, Leslie Swift Rigby, John Littleton Robbins, John Coulson Rogers, B.A. Oxon, Norman Frank Rosier, Henry Peter Ryland, Eric Charles Kendall Sadler, Barham Savory, Harry Shapero, Gilbert Leslie Shepherd, Adam John Shirren, Philip Overend Simpson, B.A. Oxon, Allan Guy Worsley Smith, Reginald William Arthur Smith, Arthur Lindley Soar, Desmond Harold Maxwell Stimson, Ernest Frank Stout, Charles Wilfrid Graves Taylor, B.A. Cantab., Geoffrey Gordon Taylor, Leonard Tobin, Geoffrey Albert Turner, Arthur Davidson Wadsworth, Frederick Douglas Walker, John Eldon Walker, Brian Trevor Wellington, Clifford Hallifax Wells, Richard George Whittingdale, Edward Basil Wight, Penri Williams, Flora Kathleen Wood, Edward Shirley Blennerhassett Woolmer, B.A. Oxon, Philip Richard Thomas Wright, Maurice Yeatman, John Lermitte Yeldham, B.A. Oxon.

No. of Candidates, 274 Passed, 187.

The following candidates have passed the Trust Accounts and Book-keeping portion only :—

Richard Ainscough, B.A. Cantab., Paul Anthony Glynne Aldington, Edward Norman Allan, LL.B. Durham, Robert Edward Allen, John William Arscott, Christopher Lee Ashford, B.A. Cantab., Edward Astin, Emmanuel Astrinsky, LL.B. Leeds, Lydia Josephine Horton Baker, Frank Normon Ball, LL.B. London, James Gordon Barr, B.A., LL.B. Cantab., John Allington Warburton Bate, B.A. Oxon, Franklin Harrison McKeown Bonnell, Edward Austin Boothroyd, Richard Shakspeare Bramley, Bernard Lionel Bremridge, B.A., B.C.L. Oxon, William Ridley Gow Brown, Richard Camrass, John Cray Christie, Charles Leslie Clarke, Catherine Elizabeth Clough, B.A. Oxon, Joseph Gregory Buxton Coogan, M.A. Cantab., George Bart Cooper, Leslie Herbert Coppard, Harold Charles Crowther, James Crowther, Kenneth James Dalby, John Charles Claud Davies, Owen Glyndwr Davies, John Arthur Davis, Robert John Derbyshire, Francis Bernard Dineen, LL.B. Birmingham, Arthur Philip Drury, B.A. Oxon, Charles William Brian Duckworth, Martin Llewellyn Edwards, B.A. Oxon, Leonard Percy Thomas Ellis, Louis Elster, LL.B. London, Alec Henry Evans, Robert Arthur Feldman, LL.B. London, Eric Francis James Felix, B.A., LL.B. Cantab., Boris Fishman, John Percival Bacon Forster, Charles Maurice Wainewright Sandford Freeman, B.A. Oxon, George Hubert Gill, Arthur Douglas Ariel Gillett, Charles Francis Bagot Gilman, B.A. Oxon, James William Girling, Sydney William Glenister, Basil Roland Welford Gofton, B.A. Oxon, Kenneth Goodacre, Louis David Gordon, Hartley Brisco Graham, John Stapleton Gwatkin, B.A. Oxon, Robert Wilton Gwyther, Walter Cameron Haden, B.A. Cantab., Stanley Vincent Hall, Ada Halstead, William Harry Harris, Edward Michael

Guaranty Executor and Trustee Company Limited

ACCEPTS APPOINTMENTS AS :—

Executor and Trustee of a Will

Trustee of a Settlement, etc.

Substituted Trustee

Custodian Trustee

Ancillary Administrator, etc.

The Company also undertakes the proving of death in America in respect of American Assets.

Full particulars on application

32 Lombard Street E.C.3

Harrison, B.A. Cantab., Frederick Winston Harrison, B.A., LL.B. Cantab., Eric Francis Hatch, Peter William Haydon, B.A. Cantab., John Mason Haywood, LL.B. London, William Anthony Hazel, George MacPherson Heard, Anthony James Hockley, James Bruce Hollick, Stuart Arthur Jennings Howieson, B.A. Oxon, Harry Ronald Jacobs, Thomas Alwyn John, LL.B. Wales, Cecil Hugh Eversley Jones, B.A. Oxon, Hopkin Alfred Llewellyn Jones, B.A. Cantab., Solomon Kaufman, LL.M. London, Frederick Ronald Kentfield, B.A. Oxon, William John Kidston, Edward Ryley King, Charles Kleiman, LL.B. Leeds, Harold Somerville Lees, B.A. Cantab., Edward Robert James Leggett, Leslie Sinclair Lewis, B.A. Cantab., James Lightbown, Kenneth Gordon Seys Llewellyn, Harold Morgan Lloyd, Joseph Lloyd, Donovan Doyle Longmore, Alexander McKenzie, Alan Mander, Eric Gordon Marshall, James Matthews, John William Mead, Herbert Trevor Morgan, Francis Heywood Morley, B.A. Cantab., Denis Peter Moseley, Charles Elvin Goodman Mumby, B.A. Cantab., Hugh Gordon Murton-Neale, John Austin Naylor, Richard Idris Kerfoot Owen, LL.B. Wales, William Hugh Christopher Page, Leslie Frederick Angier Parsons, Michael Bennett Pascoe, Michael Fellows Pearson, B.A. Oxon, Alfred William Platts, B.A. Oxon, Stanley James Postlethwaite, B.A. Cantab., Frederick John Oliver Prescott, B.A. Oxon, John Spencer Protheroe, Victor Reuben Pugsley, Leonard Charles Randall, Oliver Charles Richards, Ronald Hugo Richardson, Kenneth Robert Riddell, B.A. Cantab., William Owen Robyns, George Ronald Roddam, John Bertram Rose, LL.B. London, Gerald Francis Rutledge, Conrad Melhuish William Robert Seward, Graham Thomas Sidney Sirrell, William Francis Leonard Skinner, William Stanley Smith, David Arnold Solomon, LL.B. Liverpool, Patrick John Holwell Stanley, Reginald Walter George Fitzgerald Stannus, B.A. Cantab., Albert Edward Frank Steel, Iswald Stein, Robert Thompson Stoneham, James Storey, Thomas William Swift, LL.B. Liverpool, George Symonds, LL.B. Leeds, Cyril James Thackery, Emyr Pritchard Thomas, Henry Thorpe, Bernard William Wallace, Ewan Perrins Wallis-Jones, Daniel Roberts Walsh, Bryan Marfrey Walter, Edward Percy Ward, Francis Arthur John Webb-Jones, Joseph Weinstein, LL.B. London, Richard Nesham Weir, B.A. Oxon, William Charles Russell West, Charles Alfred White, John White, Hugh Whitefield, Garth Wilkinson, B.A. Cantab., George Stephen Wilkinson, Richard Llewellyn Williams, B.A., LL.B. Cantab., Stanley Williams, Joseph Myles Wilson, Stuart Muir Wilson, Adolph Abraham Wolff.

No. of Candidates, 338. Passed, 226.

Legal Notes and News.

Honours and Appointments.

The King has been pleased to approve the appointment of Mr. RAYNER GODDARD, K.C., as one of the Justices of the High Court of Justice (King's Bench Division).

The King has been pleased, on the recommendation of the Secretary of State for Scotland, to whom the names were submitted by the Lord Justice General, to approve of the rank and dignity of King's Counsel to his Majesty in Scotland being conferred on Mr. CHARLES MILNE, Advocate, and Mr. JAMES SCOTT CUMBERLAND REID, Advocate.

The King has been pleased to approve the appointment of Mr. CHAUDHRI NIAMAT ULLAH to be a Puisne Judge in the High Court of Judicature at Allahabad, in the vacancy which will be created by the retirement on 9th August of Mr. Justice G. P. Boys.

The Lord Chancellor has appointed Mr. THOMAS MASON ASHTON to be the Registrar of the County Court of Cambridgeshire, held at Newmarket, the County Court of Norfolk, held at Thetford, and the County Court of Suffolk, held at Bury Saint Edmunds, and District Registrar in the District Registry of the High Court of Justice in Bury Saint Edmunds.

The Lord Chancellor has appointed Mr. DONALD SCOTT ANDERSON MCMURTRIE to be the Registrar of the County Court of Bedfordshire, held at Biggleswade.

Mr. W. H. ROBINSON, Deputy Town Clerk of Salford since 1929, has been appointed Town Clerk of Luton.

Mr. H. A. SHARMAN, solicitor, of March, has been appointed clerk to the magistrates of March in succession to his father, Mr. A. F. Sharman, who has resigned.

VALUATIONS FOR INSURANCE. It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is frequently very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM STORR & SONS (LIMITED)**, 26, King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioneers (established over 100 years), have a staff of expert valuers and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-a-brac, aspeciality. 'Phone: Temple Bar 1181-2.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (17th March, 1932) 3½%. Next London Stock Exchange Settlement Thursday, 7th April, 1932.

	Middle Price 30 Mar. 1932.	Flat Interest Yield. £ s. d.	Approximate Yield with redemption £ s. d.
English Government Securities.			
Consols 4% 1957 or after	94¼	4 4 10	—
Consols 2½%	60½	4 2 8	—
War Loan 5% 1929-47	102¾	4 17 9	—
War Loan 4½% 1925-45	102	4 8 3	4 6 1
Funding 4% Loan 1960-90	96¾xd	4 2 9	4 3 0
Victory 4% Loan (Available for Estate Duty at par) Average life 31 years	97¾	4 1 10	4 2 6
Conversion 5% Loan 1944-64	106xd	4 14 4	4 12 9
Conversion 4½% Loan 1940-44	102¾	4 7 7	4 4 0
Conversion 3½% Loan 1961	84½	4 3 0	—
Local Loans 3% Stock 1912 or after	69¾	4 6 0	—
Bank Stock	276xd	4 6 10	—
India 4½% 1950-55	92	4 17 10	—
India 3½%	67	5 6 0	—
India 3%	58	5 3 5	—
Sudan 4½% 1939-73	99½	4 10 5	4 10 6
Sudan 4% 1974	93½	4 5 6	4 6 11
Transvaal Government 3% 1923-53 (Guaranteed by British Government.)	87	3 8 11	3 18 7
Colonial Securities.			
Canada 3% 1938	93	3 4 6	4 5 1
Cape of Good Hope 4% 1916-36	96xd	4 3 4	4 10 10
Cape of Good Hope 3½% 1929-49	82½	4 4 10	5 0 3
Ceylon 5% 1960-70	104	4 16 2	4 15 5
Commonwealth of Australia 5% 1945-75	91½	5 9 3	5 10 4
Gold Coast 4½% 1956	99	4 10 11	4 11 5
Jamaica 4½% 1941-71	99xd	4 10 11	4 11 2
Natal 4% 1937	97	4 2 6	4 13 9
New South Wales 4½% 1935-45	73	6 3 6	7 14 10
New South Wales 5% 1945-65	77½	6 9 1	6 14 2
New Zealand 4½% 1945	89½	5 0 7	5 13 7
New Zealand 5% 1946	99	5 1 0	5 2 0
Nigeria 5% 1950-60	104	4 16 2	4 14 11
Queensland 5% 1940-60	86½	5 15 7	5 19 11
South Africa 5% 1945-75	100¼	4 19 6	4 19 5
South Australia 5% 1945-75	87½	5 14 3	5 15 10
Tasmania 5% 1945-75	89½	5 11 9	5 13 0
Victoria 5% 1945-75	87½	5 14 3	5 15 10
West Australia 5% 1945-75	87½	5 14 3	5 15 10
Corporation Stocks.			
Birmingham 3% on or after 1947 or at option of Corporation	68	4 8 2	—
Birmingham 5% 1946-56	105	4 15 3	4 13 1
Cardiff 5% 1945-65	103	4 17 1	4 16 5
Croydon 3% 1940-60	72	4 3 4	4 17 8
Hastings 5% 1947-67	103	4 17 1	4 16 4
Hull 3½% 1925-55	84	4 3 4	4 13 0
Liverpool 3½% Redeemable by agreement with holders or by purchase	79	4 8 8	—
London City 2½% Consolidated Stock after 1920 at option of Corporation	58	4 6 2	—
London City 3% Consolidated Stock after 1920 at option of Corporation	69	4 6 11	—
Metropolitan Water Board 3% "A" 1963-2003	68½	4 7 6	—
Do. do. 3% "B" 1934-2003	71	4 4 6	—
Middlesex C.C. 3½% 1927-47	87	4 0 5	4 14 10
Newcastle 3½% Irredeemable	76	4 12 2	—
Nottingham 3% Irredeemable	67	4 9 6	—
Stockton 5% 1946-66	103	4 17 1	4 16 5
Wolverhampton 5% 1946-56	103xd	4 17 1	4 15 7
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture	85½	4 13 8	—
Gt. Western Railway 5% Rent Charge	100	5 0 0	—
Gt. Western Rly. 5% Preference	78½	6 7 5	—
L. Mid. & Scot. Rly. 4% Debenture	80¼	4 19 4	—
L. Mid. & Scot. Rly. 4% Guaranteed	70½	5 13 6	—
L. Mid. & Scot. Rly. 4% Preference	46½	8 12 0	—
Southern Railway 4% Debenture	81½	4 18 2	—
Southern Railway 5% Guaranteed	93½xd	5 7 0	—
Southern Railway 5% Preference	64½xd	7 15 0	—
*L. & N.E. Rly. 4% Debenture	75½	5 6 0	—
*L. & N.E. Rly. 4% 1st Guaranteed	65½	6 2 3	—
*L. & N.E. Rly. 4% 1st Preference	41½xd	9 12 10	—

*The Prior Charge Stocks of the L. & N.E. Ry. are no longer available for Trustees under the heading of either Strict Trustee or Chancery Stocks as no dividend has been paid on that Company's Ordinary Stocks for the past year.

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